

26 U.S.C. § 7206(2)
Aiding and Assisting in the Preparation and Presentation
of a False and Fraudulent Return, Statement, or Other Document

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.)	No. _____
)	26 U.S.C., § 7206(2)
_____)	

The grand jury charges:

That on or about the _____ day of _____, 19__, in the _____ District of _____, the defendant, [***Defendant's Name***], a resident of [***City***], [***State***], did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return, Form 1040, **1** of [***Taxpayer's Name***] for the calendar year **2** 19__, which was false and fraudulent as to a material matter, in that [***Describe False Fact(s), e.g., it represented that the said (Taxpayer's Name) was entitled under the provisions of the Internal Revenue laws to claim deductions in the total sum of \$_____,*** whereas, as the defendant then and there well knew and believed, [***Describe Correct Fact(s), e.g., the total deductions which the said (Taxpayer's Name) was entitled to claim for said calendar year were in the total sum of \$_____.***]

In violation of Title 26, United States Code, Section 7206(2).

A True Bill.

 Foreperson

 United States Attorney

NOTES

1 Designate appropriate document if not a tax return, *e.g.*, a financial statement.

2 If fiscal year is involved, substitute "fiscal year ended _____, 19_".

26 U.S.C. § 7206(2)
Aiding and Assisting in the Preparation and Presentation
of False and Fraudulent Individual Income Tax Returns
Containing False Deductions - Tabular Form Indictment

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.)	No. _____
)	26 U.S.C., § 7206(2)
_____)	

The grand jury charges:

1. That on or about the dates hereinafter set forth, in the _____ District of _____, the defendant, [***Defendant's Name***], a resident of [***City***], [***State***], did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of U.S. Individual Income Tax Returns, Forms 1040, either individual or joint, for the taxpayers and calendar years hereinafter specified, which were false and fraudulent as to material matters, in that they represented that the said taxpayers were entitled under the provisions of the Internal Revenue laws to claim deductions for items and in amounts hereinafter specified, whereas, as the defendant then and there well knew and believed, the said taxpayers were not entitled to claim deductions in said amounts, but of lesser amounts.

2. The allegations of paragraph "1." are repeated and realleged in Counts I through _____, inclusive, of this Indictment, as though fully set forth therein:

COUNT	DATE OF <u>OFFENSE</u>	TAXPAYER	CALENDAR <u>TAX YEAR</u>	FALSELY <u>CLAIMED ITEM 1</u>	AMOUNT <u>CLAIMED</u>
I.	_____	_____	_____	_____	_____
II.	_____	_____	_____	_____	_____
III.	_____	_____	_____	_____	_____

In violation of Title 26, United States Code, Section 7206(2).

A True Bill.

Foreperson

United States Attorney

NOTES

1 Where the fraudulent deductions (generally itemized deductions) consist of alleged payments to individuals or organizations, list each fraudulent payment, rather than totalling such payments in the deduction category under which they were claimed on the return. For example, list "Medical Expenses Dr. Jones-\$500; Dr. Smith-\$500," not, "Medical Expenses \$1,000." This will prevent a defense that additional, unclaimed deductions in the same deduction category are available to offset the false items.